

The Counterfeit Treasury Notes.
The Washington Chronicle has the following account of the counterfeit Treasury notes:

There have been received at the office of the United States Treasurer Government notes of the denominations of fifties and tens, which have been altered, the former from two and the latter from ones, by splitting the numbers on the backs of the fractional currency and substituting them for the numbers originally on the larger notes. These notes thus changed have come in considerable numbers to the office of the United States Treasurer, General Splinter, and doubtless many of them are in circulation among the people. The substitution, however, is not very skillfully made, and a critical examination clearly discloses the fraud.

The public are cautioned against receiving or passing any note thus changed, as a punitive attached to counterfeiting will be rigidly enforced.

There often arise doubts as to the genuineness of the postal currency, those who observe the following facts can readily distinguish between a counterfeit and a bona fide note:

1. Counterfeiters are obliged to wet their imitations, on account of the wobbly machinery that is requisite for printing, all counterfeiters are smaller in the genuine, and the heads on the front are not so well executed. These are differences readily observable, so that no untrained person can entertain doubts in receiving or passing notes of the fractional currency.

Income Returns—Important Decision.

865
TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
WASHINGTON, April 27.

Sir: Your letter of April 16th and 21st, in regard to profits on sales of bank stock, and the rates of income tax, are received. I reply that all profits on sales of personal property are taxable on the date of purchase. It is true that it frequently happens under the construction of the law, that a person is called upon to return as income the profits, resulting from a transaction which extends over a number of years; but the alternative would be to estimate the increase in the value of property remaining unsold. To require the payment of a tax merely because stocks have advanced in the market, would be clearly inequitable, and cannot be considered to have been the intention of the law. It has been, therefore, uniformly held by this office, that no such profits were to be considered as taxable until they have been realized by a sale, and that they are to be treated as income for the year of sale. If I bought certain stocks ten years ago for \$10,000, and now sell for \$20,000, with an addition to pay all expenses, it is clear that I have made a profit of \$10,000. If the stock has been uniformly advancing in value, it may be said that my profit is unrealized, the profits are merely speculative, and not sufficiently tangible for a proper basis of taxation. When a profit is realized by a sale it becomes fixed, and there is no hardship in subjecting it to a tax.

2. The tax is not correctly computed in the enclosed blank. In all cases where the income exceeds \$5,000, the amount of \$1,400 is subject to a tax of 5 per cent, and the excess above \$5,000 is taxable at 10 per cent.

The tax in the case is given thus:

\$1,400 at 5 per cent.....	\$29 00
6,400 at 10 per cent.....	64 00
Total.....	\$93 00

Very respectfully,
Joe. J. Lewis, Commissioner.

Mutilated National Bank Notes.

The following circular has just been issued by the Treasury Department:

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
WASHINGTON, D. C.

The following suggestions are offered relative to the redemption of mutilated circulating notes of National Banks, and their return to this office:

First—The notes are to be redeemed by the banks by which they are respectively issued, and should not be returned to this office in sums less than five hundred dollars, or in even multiples of that amount.

Second—Mutilated notes which have been torn or defaced will be received, when presented by the bank that issued them, provided all the fragments are returned and the engraving or signature are not so far obliterated that it cannot be determined by what bank the notes were issued.

Third—Fragments should be redeemed by banks, in full, when accompanied by an affidavit stating the cause and manner of mutilation, and that the missing part of the note is totally destroyed. The good character of the affidavit should also be fully vouched for by the officer before whom the affidavit is taken.

These affidavits must be forwarded to this office, with the fragments to which they relate, in order that banks presenting such parts of notes may obtain credit for the same.

Exceptional cases may occur in which no affidavit can be obtained, and where no reasonable doubts can exist in regard to the entire destruction or irreparable damage to missing portions of notes—as by fire, acids, &c.—where evidence of identity is simple by the signature of one or both officers, or title or locality of the bank, and the denomination of the note—where the integrity of the billholder is unexceptionable, and where no question could arise in regard to a fraudulent or improper use of missing parts; in such instances judicious discrimination must necessarily be exercised by the officers of banks.

It is, however, advised that such notes be received at their full face value, a perfect note given therefore, a record being preserved of the fact, to be sent to this office with the mutilated note when returned for redemption by the bank, in which case full credit will be allowed in this department.

Fourth—When no satisfaction can be obtained in regard to the missing parts and a possibility exists that any improper use can be made of the same, it is recommended that a proportionate value only be allowed—estimating this by comparison of the portion returned to the missing part.

A record should be kept of the amount allowed in all such instances, and a voucher of the same rendered to this office, when the mutilated note or notes shall be returned for redemption.

J. CLARK,
Comptroller of the Currency.

Taxation of Government Securities.

Hon. Freeman Clark, Comptroller of the Currency, has written the following letter to a bank officer in Hartford, in reference to the recent action of the Connecticut Legislature on the taxation of Government securities:

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
WASHINGTON, July 25, 1890.

DEAR SIR: Your letter of the 14th inst., to the Secretary of the Treasury, has this day been referred to me, with the request that I should answer it. I cannot but express my surprise that the Legislature of the State of Connecticut should entertain a proposition to virtually confiscate a portion of the Government securities held by inhabitants of that State.

The law exempting from taxation Government securities is so specific and clear that it cannot be questioned. The bonds were disposed of and purchased with the provision of law as a part of the contract, that they were to be exempt from taxation, and the country has received an equivalent for such exemption in the additional price received for the bonds.

Can any one believe that the obligations of the Government would have sold for anything like the price realized, or at any price at all commensurate with their value, if it had been supposed possible that they could be taxed by State laws, directly or indirectly? If your Legislature can impose a tax of fifteen per centum on the income derived from Government securities, it is just as competent for it to impose a tax of fifty or one hundred per cent.

It is a source of regret that any Northern State should for a single moment contemplate an attempt to repudiate or nullify a constitutional act of Congress, and one too that was deemed necessary to preserve the integrity of the nation. In one aspect of the case, however, it may be regarded as a most fortunate occurrence, as it will serve to show the people that it will not be safe for the Government to allow the Southern States to be so reconstructed as to permit their being represented in Congress as a unit, as they would be, by men who would be but too willing to unite with Northern men of the character of those favoring the measure under consideration, to repudiate the national debt, if not by direct action, by an equally destructive want of action in providing the means of payment. I am glad to hear, and the whole country have reason to rejoice, that the Finance Committee of our State Senate stands opposed to this insidious measure. The effect of the proposed tax would be to reduce the value of the Government securities in the hands of the people of your State 15 per cent, provided there was an assurance that no further exaction would be imposed, but without such assurance would reduce the market value much more, as the tax, or any subsequent Legislature, could increase the tax to the extent of destroying their productive value entirely. The State of New Hampshire has passed a law imposing a tax of 25 per cent. on the income derived from national securities.

If this action was confined to the two States, the result would simply be to deprive the people of New Hampshire and Connecticut of the privilege of holding or owning Government securities. It is very clear that the States would not get the tax, as the owners would sell the securities to parties out of the States, or go out themselves with the securities.

If, however, other Northern States should follow their example, and it should be enacted that they had the right to do so, the credit of the Government and of the national currency would be practically destroyed.

This, perhaps, is the object of the Confederates in this unethical scheme. I think I am justified in saying that there is not the least danger of the proposed act, if it should become a law, being sustained by the Supreme Court of the United States.

It is, perhaps proper to say that I should say that the Secretary of the Treasury concurs in my views as to the right of the States to tax United States securities, but is otherwise ignorant of the contents of this letter.

Referring to the proposed act to tax the stock owned by individuals in National Banks, I am clearly of opinion that such stock represented by capital investments in the whole or in part in United States securities, is liable to State taxation only on the amount not so invested, and inclose herewith a printed slip containing a letter written by E. G. Spaulding, of New York, and one written by myself, both concurring in the views I have stated on the subject.

Yours very respectfully,

FREEMAN CLARK.

John L. Bunce, President Phoenix National Bank,
Hartford, Conn.

H O D G E S'

Genuine Bank Notes

—OF—

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THE ONLY ORIGINAL AND CORRECT WORK EVER PUBLISHED, EXCEPT THE

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—IN THE—

UNITED STATES & CANADA.

A VALUABLE

DETECTOR OF SPURIOUS, ALTERED, AND COUNTERFEIT MONEY,

Compiled carefully from original sources, arranged and published for the use of, and sent without charge, to the
Subscribers of Hodges' Journal of Finance and Bank Reporter,

—BY—

J. TYLER HODGES, Banker,

(Author, Proprietor and Publisher of Hodges' Bank Note Safe-Guard; Hodges' Journal of Finance and Reporter, and
Hodges' Gold and Silver Coin Chart Manual, &c., &c., &c.)

No. 271 BROADWAY, NEW-YORK.

Entered according to Act of Congress, in the year 1859, by JNO. TYLER HODGES, in the Clerk's Office of the District Court of the United States, for the Southern District of New-York.

Maine.

N. H.

Vt.
Mass.
Isl'd

Conn.

N. Y.
City.

N. Y.
State.
N. J.

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Ge. FIVE, 5, FIVE-5, female sealed on ball, quails, vessels in distance, etc.—FIVE, Franklin, ME.

Dover Plains Bank, Dover, N. H.

1. male and female, pair, 200-250, 2 children, 2-3, 4-5, 6-7, 8-9, 10-11, 12-13, 14-15, 16-17, 18-19, 20-21, 22-23, 24-25, 26-27, 28-29, 30-31, 32-33, 34-35, 36-37, 38-39, 40-41, 42-43, 44-45, 46-47, 48-49, 50-51, 52-53, 54-55, 56-57, 58-59, 60-61, 62-63, 64-65, 66-67, 68-69, 70-71, 72-73, 74-75, 76-77, 78-79, 80-81, 82-83, 84-85, 86-87, 88-89, 90-91, 92-93, 94-95, 96-97, 98-99, 100-101, 102-103, 104-105, 106-107, 108-109, 110-111, 112-113, 114-115, 116-117, 118-119, 120-121, 122-123, 124-125, 126-127, 128-129, 130-131, 132-133, 134-135, 136-137, 138-139, 140-141, 142-143, 144-145, 146-147, 148-149, 150-151, 152-153, 154-155, 156-157, 158-159, 160-161, 162-163, 164-165, 166-167, 168-169, 170-171, 172-173, 174-175, 176-177, 178-179, 180-181, 182-183, 184-185, 186-187, 188-189, 190-191, 192-193, 194-195, 196-197, 198-199, 200-201, 202-203, 204-205, 206-207, 208-209, 210-211, 212-213, 214-215, 216-217, 218-219, 220-221, 222-223, 224-225, 226-227, 228-229, 230-231, 232-233, 234-235, 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Pittston Bank, Pittston.

catag-bosta, house, 5-6, Washington, 5-
plough, spade.

100 yards away, 100 yards away, 100 yards away.

farmer on left—3, two females, one erect—2, ratter.

100, female and Washington, 100 on either side
address and Cupid, sea-horse, 100-head, 100,
bater-vessel.

1000s, two males, horses, plow, dog, etc.—1000, Maryland,²² girl's bust—1000, sailor leaning on cap-
sian, ship in distance—1009

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